

WHO IS ELIGIBLE:

You are eligible to claim a special assessment credit if your total household income was not more than \$10,523 and you were: (a) 65 years of age or older by December 31, 2009, or (b) totally disabled and 18 years of age or older by December 31, 2009.

Line 1: Wages, salaries, tips, etc. - Enter the total wages, salaries, tips, bonuses, and commissions received.

Line 2: In-kind assistance - Enter any portion of your housing expenses, including utilities that was paid for you. Do not enter Federal Energy Assistance.

Line 3: Title 19 benefits - Enter your Title 19 benefits received for housing expenses. Do not include medical benefits.

Line 4: Social Security income - Enter the total Social Security benefits received, even if not reportable for income tax purposes. Include any Medicare premiums withheld.

Line 5: Disability - Enter the total received for disability or injury compensation, even if not reportable for income tax purposes.

Line 6: All pensions and annuities - Enter the total received from pensions and annuities, even if not reportable for income tax purposes.

Line 7: Interest and dividend income - Enter taxable interest income, plus **all** interest income from federal, state, and municipal securities.

Enter taxable dividends and distributions received. Include cash dividends and dividends paid in the form of merchandise or other property and report at fair market value.

Line 8: Profit from business and/or farming and capital gain - Enter profit from business and/or farming, and any gain received from the sale or exchange of capital assets. Capital losses are limited to the same amount that you are allowed to report for income tax purposes. **Any loss must be offset against gain, and a net loss must be reported as zero.**

Line 9: Monetary contributions - Enter money received from others living with you. Do not include goods and services received.

Line 10: Other income - Enter total income received from the following sources:

- (a) Child support and alimony payments.
- (b) Welfare payments. Report FIP and all other welfare program cash payments. Do not include foster grandparents' stipends or non-cash government assistance (food, clothing, food stamps, medical supplies, etc.)
- (c) Insurance income not reported elsewhere.
- (d) Gambling, unemployment, and all other income not reported elsewhere.

Line 11: Total - Add lines 1 through 10. Enter total here.

Line 12: Medical and care expenses - Enter all medical and necessary care expenses paid during the year which were related to your disability. These are the same as you are allowed to deduct for federal income tax.

Line 13: Total household income - Subtract line 12 from line 11. If more than \$10,523, no credit is allowed.

Sign, date, and enter your telephone number.
Then return this claim to your county treasurer by September 30, 2010.

For Assistance:
Contact your
county treasurer.